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From:

Sent: Wednesday, April 29, 2009 10:29:34 AM

To:

Cc:

Subject: RE: SITLP - MN Claimant Info

Section 6334 lists property that is exempt from levy. The following are some items that are exempt from levy: wearing apparel and school books; fuel, provisions, furniture, and personal effects up to a certain amount; workmen's compensation, judgments for support of minor children; and other similar types of items. There are also superpriorities - where an interest has priority over the federal tax lien regardless of when (in time) such interest arose. The below text is from a training manual. Please let me know if you have any questions.

Thanks,

SUPERPRIORITIES - I.R.C. ' 6323(b)

A A superpriority is an interest having priority over the federal tax lien regardless of when (in time) such interest arose.

B Interest Classification

1. Securities.
2. Motor vehicles.
3. Personal property purchased at retail.
4. Personal property purchased in casual sale.
5. Personal property subject to possessory lien.
6. Real property tax and special assessment liens.
7. Residential property subject to mechanic's lien for repairs and improvements.
8. Attorney's liens.
9. Insurance contracts.
10. Deposit-secured loans.